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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
GRAND MANOR HEALTH RELATED  
FACILITY, INC.

Plaintiff,

-against-

JOHN KOSKINEN, in his official capacity as  
Commissioner of the Internal Revenue Service;  
INTERNAL REVENUE SERVICE; JULIAN  
CASTRO, in his official capacity as Secretary of the  
United States Department of Housing and Urban  
Development; THE UNITED STATES  
DEPARTMENT OF HOUSING AND URBAN  
DEVELOPMENT; BERKADIA COMMERCIAL  
MORTGAGE, LLC; HAMILTON EQUITIES  
COMPANY; HAMILTON EQUITIES, INC.;  
ROBERT NOVA; and SUZAN CHAIT-GRANDT,

Defendants.  
-----X

**WAIVER OF SERVICE OF  
SUMMONS**

Docket No. 14-cv-10130

TO: Berkadia Commercial Mortgage LLC  
118 Welsh Road  
Horsham, PA 19044

I acknowledge receipt of your request that Berkadia Commercial Mortgage LLC waives the service of the Summons and Complaint in the action of Grand Manor Health Related Facility, Inc. v. John Koskinen, in his Official Capacity as Commissioner of the Internal Revenue Service; Internal Revenue Service; Julian Castro, in his Official Capacity as Secretary of the United States Department of Housing and Urban Development; The United States Department of Housing and Urban Development; Berkadia Commercial Mortgage, LLC; Hamilton Equities Company; Hamilton Equities, Inc.; Robert Nova; and Suzan Chait-Grandt, case number 14-cv-

10130 (KBF) (JCF) in the United States District Court for the Southern District of New York. Berkadia Commercial Mortgage LLC, as well as its attorneys, have received the summons and complaint in this action, and the Court Electronic Case Filing Rules and Instructions and Judge Forrest's Individual Rules of Practice.

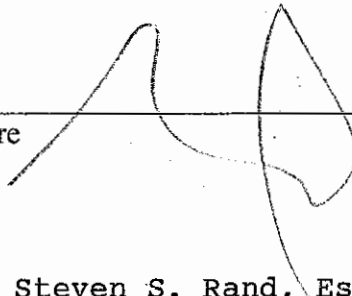
I agree to save the cost of service of a summons and an additional copy of the complaint in this lawsuit by not requiring that Berkadia Commercial Mortgage LLC be served with judicial process in the manner provided by Rule 4.

Berkadia Commercial Mortgage LLC will retain all defenses or objections to the lawsuit or to jurisdiction or venue of the Court except objections based on a defect in the summons or in the service of the summons.

I understand that judgment may be entered against Berkadia Commercial Mortgage LLC if an answer or motion under Rule 12 is not served within sixty (60) days after January 8, 2015.

Dated: 1/20/15

Signature

A handwritten signature in black ink, appearing to read 'S. Rand', is written over a horizontal line.

Steven S. Rand, Esq.

Name:

Title: ZEICHNER ELLMAN & KRAUSE LLP  
Attorneys for Berkadia  
Commercial Mortgage  
1211 Avenue of the Americas  
New York, New York 10036

**Duty to Avoid Unnecessary Costs of Service of Summons**

Rule 4 of the Federal Rules of Civil Procedure requires certain parties to cooperate in saving unnecessary costs of the service of summons and complaint. A defendant located in the United States who, after being notified of an action asked by a plaintiff located in the United States to waive service of a summons, fails to do so will be required to bear the cost of such service, as well as reasonable expenses, including attorneys' fees, of any motion required to collect such service expenses, unless good cause be shown for the failure to sign and return the waiver.

It is not good cause for a failure to waive service that a party believes that the complaint is unfounded, or that the action has been brought in an improper place or in a court that lacks jurisdiction over the subject matter of the action or over its person or property. A party who waives service of the summons retains all defenses and objections (except any relating to the summons or the service of the summons), and may later object to the jurisdiction of the court or the place where the action has been brought.

A defendant who waives service must within the time specified on the waiver form serve the plaintiff's attorney (or unrepresented plaintiff) a response to the complaint and must also file a signed copy of the response with the court. If the answer or motion is not served within this time, a default judgment may be taken against that defendant. By waiving service, a defendant is allowed more time to answer than if the summons had been actually served when the request for waiver of service was received.